

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF ALABAMA
MOBILE DIVISION

UNITED STATES OF AMERICA,

Case No.

Plaintiff,

v.

JOHN W. PARKER, individually and d.b.a.
John W. Parker, Attorney at Law; LINDA
PARKER; ALABAMA DEPARTMENT OF
REVENUE; BALDWIN COUNTY REVENUE
COMMISSIONER; and PROLEGAL COPIES,
INC.;

Defendants.)
_____)

COMPLAINT

Plaintiff, the United States of America, complains and alleges as follows:

1. The United States brings this civil action to reduce to judgment John W. Parker's federal employment and unemployment taxes for periods ending December 2003, September 2004, December 2004, June 2006 through June 2007, December 2007 through December 2010, June 2011 through December 2012, and September 2013; and John and Linda Parker's unpaid federal income tax liabilities for the 2006 tax year. Additionally, the United States seeks to foreclose federal tax liens that encumber real property belonging to John and Linda Parker; sell the property free and clear of the liens and claims of the parties to this action; and distribute the proceeds in conformity with the findings of this Court.

2. Pursuant to 26 U.S.C. §§ 7401 and 7403, the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, authorized this action, and the Attorney General directed that it be commenced.

JURISDICTION AND VENUE

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 (internal revenue laws) and 1345 (United States as plaintiff), and 26 U.S.C. § 7402(a) (render judgments).

4. Pursuant to 28 U.S.C. §§ 1391(b) and 1396, venue is proper in this Court because the Parkers are domiciled in this district; the real property at issue is located in Fairhope, Alabama; and a substantial part of the events or omissions giving rise to the United States' claims occurred in this district.

SUBJECT PROPERTY

5. The United States seeks to foreclose federal tax liens attached to real property located at 6563 Willowbridge Drive, Fairhope, Alabama 36532 (the "Subject Property").

PARTIES

6. John Parker is named as a defendant in this action because (a) he has not paid federal employment, unemployment, and income taxes the United States seeks to collect and (b) he owns the Subject Property upon which the United States seeks to foreclose federal tax liens.

7. Linda Parker is John Parker's wife. She is named as a defendant in this action because (a) she has not paid federal income taxes the United States seeks to collect and (b) she owns the Subject Property upon which the United States seeks to foreclose federal tax liens.

8. The Alabama Department of Revenue is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property based on state tax liens recorded in Baldwin County against the Parkers.

9. The Baldwin County Revenue Commissioner is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property based on unpaid property taxes. Specifically, on information and belief, the Subject Property's 2019 property taxes are currently due but not yet delinquent.

10. ProLegal Copies is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property based on a judgment in its favor against John Parker.

**COUNT I – REDUCE JOHN PARKER'S FEDERAL EMPLOYMENT AND
UNEMPLOYMENT TAX LIABILITIES TO JUDGMENT**

11. The United States incorporates by reference the allegations contained in paragraphs 1 through 6 of this Complaint as if fully and separately restated herein.

12. John Parker was an attorney who operated his own law practice: John W. Parker, Attorney at Law.¹

13. John Parker, d.b.a. John W. Parker, Attorney at Law, was required to timely file quarterly Form 941 returns and annual Form 940 returns, and timely pay employment and unemployment taxes.

14. Parker has a long history of failing to meet his employment and unemployment tax obligations. For some tax periods, Parker filed a return but failed to pay the reported liability in full. For other periods, Parker failed to file a return and the Service calculated the liability Parker owed. As a result, a delegate of the Secretary of the Treasury assessed employment and unemployment taxes, plus penalties and interest, against Parker on the dates and in the amounts set forth below:

¹ At the time of filing, the Alabama State Bar website lists Mr. Parker as disbarred and unauthorized to practice law in the state.

TAX PERIOD ENDING	TYPE OF TAX	ASSESSMENT DATE	DESCRIPTION OF ASSESSMENT	AMOUNT
December 31, 2003	Form 940	3/24/2008	Tax	\$3,061.56
			Penalty for Failure to Make Federal Tax Deposits	\$306.16
			Penalty for Failure to File Timely	\$688.85
			Penalty for Failure to Pay Timely	\$765.39
			Interest	\$1,176.01
		6/9/2008	Penalty for Failure to Make Federal Tax Deposits	\$153.08
			Interest	\$77.34
		11/24/2014	Interest	\$1,654.04
		11/30/2015	Interest	\$226.70
September 30, 2004	Form 941	3/24/2008	Tax	\$5,032.04
			Penalty for Failure to Make Federal Tax Deposits	\$503.20
			Penalty for Failure to File Timely	\$1,132.21
			Penalty for Failure to Pay Timely	\$1,031.57
			Interest	\$1,667.91
		6/9/2008	Penalty for Failure to Make Federal Tax Deposits	\$251.60
			Penalty for Failure to Pay Timely	\$100.64
			Interest	\$120.79
		11/23/2009	Penalty for Failure to Pay Timely	\$125.80
		11/24/2014	Interest	\$2,635.89
		11/30/2015	Interest	\$390.17
December 31, 2004	Form 941	3/24/2008	Tax	\$5,032.04
			Penalty for Failure to File Timely	\$1,132.21
			Penalty for Failure to Make Federal Tax Deposits	\$503.20
			Penalty for Failure to Pay Timely	\$956.09
			Interest	\$1,570.00
		6/9/2008	Penalty for Failure to Make Federal Tax Deposits	\$251.60
			Penalty for Failure to Pay Timely	\$100.64
			Interest	\$118.56

		11/23/2009	Penalty for Failure to Pay Timely	\$201.28
		11/24/2014	Interest	\$2,602.89
		11/30/2015	Interest	\$386.05
	Form 940	3/24/2008	Tax	\$2,136.27
			Penalty for Failure to Make Federal Tax Deposits	\$213.63
			Penalty for Failure to File Timely	\$480.66
			Penalty for Failure to Pay Timely	\$405.89
			Interest	\$666.50
		6/9/2008	Penalty for Failure to Make Federal Tax Deposits	\$106.82
			Penalty for Failure to Pay Timely	\$42.72
			Interest	\$50.33
		11/23/2009	Penalty for Failure to Pay Timely	\$85.45
		11/24/2014	Interest	\$1,105.02
		11/30/2015	Interest	\$163.89
June 30, 2006	Form 941	3/31/2008	Tax	\$5,335.13
			Penalty for Failure to File Timely	\$1,200.40
			Penalty for Failure to Make Federal Tax Deposits	\$533.51
			Penalty for Failure to Pay Timely	\$533.51
			Interest	\$914.20
		5/5/2008	Penalty for Failure to Make Federal Tax Deposits	\$266.76
		11/17/2008	Penalty for Failure to Pay Timely	\$373.46
		11/23/2009	Penalty for Failure to Pay Timely	\$426.81
		11/24/2014	Interest	\$2,624.06
		11/30/2015	Interest	\$377.97
September 30, 2006	Form 941	3/24/2008	Tax	\$5,465.25
			Penalty for Failure to File Timely	\$1,229.68
			Penalty for Failure to Make Federal Tax Deposits	\$546.51
			Penalty for Failure to Pay Timely	\$464.55
			Interest	\$774.17

		4/28/2008	Penalty for Failure to Make Federal Tax Deposits	\$273.26
		11/17/2008	Penalty for Failure to Pay Timely	\$382.56
		11/23/2009	Penalty for Failure to Pay Timely	\$519.20
		11/24/2014	Interest	\$2,649.38
		11/30/2015	Interest	\$380.97
December 31, 2006	Form 941	3/31/2008	Tax	\$5,595.38
			Penalty for Failure to File Timely	\$1,258.96
			Penalty for Failure to Make Federal Tax Deposits	\$559.53
			Penalty for Failure to Pay Timely	\$391.68
			Interest	\$650.01
		5/5/2008	Penalty for Failure to Make Federal Tax Deposits	\$279.77
		11/17/2008	Penalty for Failure to Pay Timely	\$391.67
		11/23/2009	Penalty for Failure to Pay Timely	\$615.49
		11/24/2014	Interest	\$2,648.86
		11/30/2015	Interest	\$383.66
	Form 940	6/9/2008	Tax	\$4,084.18
			Penalty for Failure to File Timely	\$918.94
			Penalty for Failure to Make Federal Tax Deposits	\$408.40
			Penalty for Failure to Pay Timely	\$347.16
			Interest	\$537.66
		7/14/2008	Penalty for Failure to Make Federal Tax Deposits	\$204.21
		11/17/2008	Penalty for Failure to Pay Timely	\$102.10
		11/23/2009	Penalty for Failure to Pay Timely	\$245.05
		11/25/2013	Penalty for Failure to Pay Timely	\$326.74
		11/24/2014	Interest	\$1,803.21
		11/30/2015	Interest	\$277.97
March 31, 2007	Form 941	3/31/2008	Tax	\$5,725.50
			Penalty for Failure to File Timely	\$1,288.24

			Penalty for Failure to Make Federal Tax Deposits	\$572.55
			Penalty for Failure to Pay Timely	\$314.90
			Interest	\$516.80
		5/5/2008	Penalty for Failure to Make Federal Tax Deposits	\$286.27
		11/17/2008	Penalty for Failure to Pay Timely	\$400.79
		11/23/2009	Penalty for Failure to Pay Timely	\$687.06
		11/25/2013	Penalty for Failure to Pay Timely	\$28.63
		11/24/2014	Interest	\$2,656.07
		11/30/2015	Interest	\$386.31
June 30, 2007	Form 941	6/9/2008	Tax	\$5,855.63
			Penalty for Failure to File Timely	\$1,317.52
			Penalty for Failure to Make Federal Tax Deposits	\$585.56
			Penalty for Failure to Pay Timely	\$322.06
			Interest	\$461.93
		7/14/2008	Penalty for Failure to Make Federal Tax Deposits	\$292.78
		11/17/2008	Penalty for Failure to Pay Timely	\$146.39
		11/23/2009	Penalty for Failure to Pay Timely	\$351.34
		11/25/2013	Penalty for Failure to Pay Timely	\$644.12
		11/24/2014	Interest	\$2,462.00
		11/30/2015	Interest	\$385.14
December 31, 2007	Form 941	5/19/2008	Tax	\$5,073.00
			Penalty for Failure to File Timely	\$456.57
			Penalty for Failure to Make Federal Tax Deposits	\$507.29
			Penalty for Failure to Pay Timely	\$50.73
			Interest	\$68.01
		11/24/2014	Interest	\$292.22
		11/30/2015	Interest	\$42.56
March 31, 2008	Form 941	10/18/2010	Tax	\$4,579.54

			Penalty for Failure to File Timely	\$1,030.40
			Penalty for Failure to Make Federal Tax Deposits	\$457.95
			Penalty for Failure to Pay Timely	\$686.93
			Interest	\$664.85
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$228.98
		11/25/2013	Penalty for Failure to Pay Timely	\$457.96
		11/24/2014	Interest	\$1,075.41
		11/30/2015	Interest	\$284.29
June 30, 2008	Form 941	10/18/2010	Tax	\$4,979.06
			Penalty for Failure to File Timely	\$1,120.29
			Penalty for Failure to Make Federal Tax Deposits	\$497.91
			Penalty for Failure to Pay Timely	\$672.17
			Interest	\$626.45
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$248.95
		11/25/2013	Penalty for Failure to Pay Timely	\$572.60
		11/24/2014	Interest	\$1,147.74
September 30, 2008	Form 941	10/18/2010	Interest	\$305.44
			Tax	\$5,466.51
			Penalty for Failure to File Timely	\$1,229.96
			Penalty for Failure to Make Federal Tax Deposits	\$546.60
			Penalty for Failure to Pay Timely	\$655.98
			Interest	\$589.37
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$273.30
		11/25/2013	Penalty for Failure to Pay Timely	\$710.64
		11/24/2014	Interest	\$1,237.54
December 31, 2008	Form 941	10/18/2010	Interest	331.59
			Tax	\$5,938.96
			Penalty for Failure to File Timely	\$1,336.27

			Penalty for Failure to Make Federal Tax Deposits	\$593.90
			Penalty for Failure to Pay Timely	\$623.59
			Interest	\$528.33
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$296.95
		11/25/2013	Penalty for Failure to Pay Timely	\$861.15
		11/24/2014	Interest	\$1,319.29
		11/30/2015	Interest	\$356.01
	Form 940	10/18/2010	Tax	\$279.04
			Penalty for Failure to File Timely	\$62.78
			Penalty for Failure to Pay Timely	\$29.30
			Interest	\$24.81
		11/25/2013	Penalty for Failure to Pay Timely	\$40.46
		11/24/2014	Interest	\$61.71
		11/30/2015	Interest	\$16.69
March 31, 2009	Form 941	10/18/2010	Tax	\$5,501.45
			Penalty for Failure to File Timely	\$1,237.83
			Penalty for Failure to Make Federal Tax Deposits	\$550.14
			Penalty for Failure to Pay Timely	\$495.13
			Interest	\$407.69
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$275.07
		11/25/2013	Penalty for Failure to Pay Timely	\$880.23
		11/24/2014	Interest	\$1,201.77
		11/30/2015	Interest	\$326.62
June 30, 2009	Form 941	10/18/2010	Tax	\$5,465.42
			Penalty for Failure to File Timely	\$1,229.72
			Penalty for Failure to Make Federal Tax Deposits	\$546.54
			Penalty for Failure to Pay Timely	\$409.91
			Interest	\$333.80
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$273.27

		11/25/2013	Penalty for Failure to Pay Timely	\$956.44
		11/24/2014	Interest	\$1,175.11
		11/30/2015	Interest	\$321.69
September 30, 2009	Form 941	10/18/2010	Tax	\$4,607.41
			Penalty for Failure to File Timely	\$1,036.67
			Penalty for Failure to Make Federal Tax Deposits	\$460.74
			Penalty for Failure to Pay Timely	\$276.44
			Interest	\$221.96
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$230.37
		11/25/2013	Penalty for Failure to Pay Timely	\$875.41
		11/24/2014	Interest	\$974.87
		11/30/2015	Interest	\$268.87
December 31, 2009	Form 941	10/18/2010	Tax	\$5,721.07
			Penalty for Failure to File Timely	\$1,287.24
			Penalty for Failure to Make Federal Tax Deposits	\$572.10
			Penalty for Failure to Pay Timely	\$257.45
			Interest	\$202.55
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$286.05
		11/25/2013	Penalty for Failure to Pay Timely	\$1,172.81
		11/24/2014	Interest	\$1,191.04
		11/30/2015	Interest	\$330.99
	Form 940	10/18/2010	Tax	\$329.31
			Penalty for Failure to File Timely	\$74.09
			Penalty for Failure to Pay Timely	\$14.82
			Interest	\$11.66
		11/25/2013	Penalty for Failure to Pay Timely	\$67.51
		11/24/2014	Interest	\$61.76
		11/30/2015	Interest	\$17.31
	Civil Penalty	10/8/2012	Penalty for Intentional Disregard of Filing Requirements	\$7,874.08

		11/30/2015	Interest	\$778.95
March 31, 2010	Form 941	10/18/2010	Tax	\$5,505.65
			Penalty for Failure to File Timely	\$1,238.77
			Penalty for Failure to Make Federal Tax Deposits	\$550.56
			Penalty for Failure to Pay Timely	\$165.17
			Interest	\$127.57
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$275.28
		11/25/2013	Penalty for Failure to Pay Timely	\$1,211.24
		11/24/2014	Interest	\$1,127.89
		11/30/2015	Interest	\$315.88
June 30, 2010	Form 941	10/18/2010	Tax	\$5,468.14
			Penalty for Failure to File Timely	\$492.13
			Penalty for Failure to Make Federal Tax Deposits	\$546.81
			Penalty for Failure to Pay Timely	\$82.02
			Interest	\$51.82
		11/22/2010	Penalty for Failure to Make Federal Tax Deposits	\$273.41
		11/25/2013	Penalty for Failure to Pay Timely	\$1,285.01
		11/24/2014	Interest	\$998.33
		11/30/2015	Interest	\$284.77
September 30, 2010	Form 941	2/21/2011	Tax	\$5,154.50
			Penalty for Failure to Make Federal Tax Deposits	\$515.45
			Penalty for Failure to Pay Timely	\$103.09
			Interest	\$56.79
		3/28/2011	Penalty for Failure to Make Federal Tax Deposits	\$257.72
		11/25/2013	Penalty for Failure to Pay Timely	\$1,185.53
		11/24/2014	Interest	\$797.44
		11/30/2015	Interest	\$250.37
December 31, 2010	Form 941	3/28/2011	Tax	\$7,679.47
			Penalty for Failure to File Timely	\$345.58

			Penalty for Failure to Make Federal Tax Deposits	\$767.94
			Penalty for Failure to Pay Timely	\$76.79
			Interest	\$37.02
		5/2/2011	Penalty for Failure to Make Federal Tax Deposits	\$383.97
		11/25/2013	Penalty for Failure to Pay Timely	\$1,843.08
		11/24/2014	Interest	\$1,186.62
		11/30/2015	Interest	\$381.96
	Form 940	4/4/2011	Tax	\$5,469.29
			Penalty for Failure to File Timely	\$246.12
			Penalty for Failure to Make Federal Tax Deposits	\$546.92
			Penalty for Failure to Pay Timely	\$82.04
			Interest	\$30.30
		5/9/2011	Penalty for Failure to Make Federal Tax Deposits	\$273.46
		11/25/2013	Penalty for Failure to Pay Timely	\$1,285.28
		11/24/2014	Interest	\$841.63
		11/30/2015	Interest	\$271.68
		9/19/2011	Tax	\$4,625.64
June 30, 2011	Form 941	7/11/2011	Penalty for Bad Check	\$36.32
		9/19/2011	Penalty for Failure to File Timely	\$59.93
			Penalty for Failure to Make Federal Tax Deposits	\$271.52
			Penalty for Failure to Pay Timely	\$13.32
			Interest	\$7.85
		10/24/2011	Penalty for Failure to Make Federal Tax Deposits	\$66.59
		11/24/2014	Interest	\$180.31
			Penalty for Failure to Pay Timely	\$319.64
		11/30/2015	Interest	\$71.31
September 30, 2011	Form 941	4/1/2013	Tax	\$5,081.11
			Penalty for Failure to File Timely	\$1,143.25
			Penalty for Failure to Make Federal Tax Deposits	\$508.11

			Penalty for Failure to Pay Timely	\$457.30
			Interest	\$270.18
		5/6/2013	Penalty for Failure to Make Federal Tax Deposits	\$254.05
		11/30/2015	Interest	\$642.65
			Penalty for Failure to Pay Timely	\$812.98
December 31, 2011	Form 941	3/4/2013	Tax	\$4,755.15
			Penalty for Failure to File Timely	\$1,069.91
			Penalty for Failure to Pay Timely	\$332.86
			Interest	\$193.24
		11/24/2014	Interest	\$337.51
			Penalty for Failure to Pay Timely	\$855.92
		11/30/2015	Interest	\$233.59
	Form 940	3/4/2013	Tax	\$227.82
			Penalty for Failure to File Timely	\$51.26
			Penalty for Failure to Pay Timely	\$15.95
			Interest	\$9.26
		11/24/2014	Interest	\$16.94
			Penalty for Failure to Pay Timely	\$41.00
		2/9/2015	Tax	\$1,625.92
			Penalty for Failure to File Timely	\$406.48
		11/30/2015	Interest	\$259.19
			Penalty for Failure to Pay Timely	\$146.33
		4/22/2013	Tax	\$4,755.15
			Penalty for Failure to File Timely	\$1,069.91
			Penalty for Failure to Make Federal Tax Deposits	\$475.50
			Penalty for Failure to Pay Timely	\$285.31
			Interest	\$173.12
March 31, 2012	Form 941	5/27/2013	Penalty for Failure to Make Federal Tax Deposit	\$237.76
		11/24/2014	Interest	\$341.49

		11/30/2015	Penalty for Failure to Pay Timely	\$832.15
			Interest	\$252.97
			Penalty for Failure to Pay Timely	\$71.33
June 30, 2012	Form 941	4/22/2013	Tax	\$4,755.15
			Penalty for Failure to File Timely	\$1,069.91
			Penalty for Failure to Make Federal Tax Deposits	\$475.50
			Penalty for Failure to Pay Timely	\$213.98
			Interest	\$128.06
		5/27/2013	Penalty for Failure to Make Federal Tax Deposits	\$237.76
		11/24/2014	Interest	\$335.81
			Penalty for Failure to Pay Timely	\$832.15
		11/30/2015	Interest	\$249.19
			Penalty for Failure to Pay Timely	\$142.66
September 30, 2012	Form 941	4/22/2013	Tax	\$4,755.15
			Penalty for Failure to File Timely	\$1,069.91
			Penalty for Failure to Make Federal Tax Deposits	\$475.50
			Penalty for Failure to Pay Timely	\$142.65
			Interest	\$83.34
		5/27/2013	Penalty for Failure to Make Federal Tax Deposits	\$237.76
		11/24/2014	Interest	\$330.13
			Penalty for Failure to Pay Timely	\$832.15
		11/30/2015	Interest	\$245.42
			Penalty for Failure to Pay Timely	\$213.99
December 31, 2012	Form 941	4/22/2013	Tax	\$4,755.15
			Penalty for Failure to File Timely	\$427.96
			Penalty for Failure to Make Federal Tax Deposits	\$475.50
			Penalty for Failure to Pay Timely	\$71.33
			Interest	\$34.62

		5/27/2013	Penalty for Failure to Make Federal Tax Deposits	\$237.76
		11/24/2014	Interest	\$292.86
			Penalty for Failure to Pay Timely	\$832.14
		11/30/2015	Interest	\$220.67
			Penalty for Failure to Pay Timely	\$285.31
	Form 940	4/22/2013	Tax	\$1,793.94
			Penalty for Failure to File Timely	\$161.45
			Penalty for Failure to Pay Timely	\$26.91
			Interest	\$13.06
		11/24/2014	Interest	\$98.21
			Penalty for Failure to Pay Timely	\$313.94
		11/30/2015	Interest	\$75.04
			Penalty for Failure to Pay Timely	\$107.64
September 30, 2013	Form 941	12/30/2013	Tax	\$1,613.97
			Penalty for Failure to File Timely	\$72.63
			Penalty for Failure to Pay Timely	\$16.14
			Interest	\$8.34
		11/30/2015	Interest	\$102.16
			Penalty for Failure to Pay Timely	\$330.86

15. A delegate of the Secretary of the Treasury gave Parker notices of the assessments described in the above paragraph, and made demands for their payment. Despite these notices and demands for payment, Parker has failed to pay his federal employment, unemployment, and civil penalty liabilities in full.

16. As of October 18, 2019, John Parker owes the United States \$355,022.75 for his unpaid employment and unemployment tax liabilities, and associated civil penalties, for various tax periods ending December 2003 through September 2013. Interest, penalties, and statutory additions continue to accrue until the liabilities are paid in full.

**COUNT II – REDUCE JOHN AND LINDA PARKER’S FEDERAL
TAX LIABILITIES TO JUDGMENT**

17. The United States incorporates by reference the allegations contained in paragraphs 1 through 7 of this Complaint as if fully and separately restated herein.

18. John and Linda Parker were required to but did not timely file federal income tax returns for the 2006 tax year. As a result, the Service calculated the tax each owed for 2006 and assessed deficiencies against Linda Parker in May 2011 and against John Parker in October 2012. John Parker initiated a proceeding in U.S. Tax Court regarding his 2006 income tax liability. As a part of that proceeding, the Parkers were permitted to file a joint return for the 2006 tax year, reporting tax due of \$13,075.00. In 2016, the Internal Revenue Service adjusted its prior assessments against the Parkers for the 2006 tax year in line with the belated return and the Tax Court’s order.

19. A delegate of the Secretary of the Treasury gave notice of the assessments described above to the Parkers, and made demands for payment. Despite these notices and demands for payment, the Parkers have failed to pay their federal income tax liabilities in full.

20. As of October 18, 2019, the Parkers, jointly and severally, owe the United States \$15,402.39 for their unpaid federal income tax liabilities for tax year 2006. Interest, penalties, and statutory additions continue to accrue until the liabilities are paid in full.

COUNT III – FORECLOSE FEDERAL TAX LIENS ON SUBJECT PROPERTY

21. The United States incorporates by reference the allegations contained in paragraphs 1 through 20 of this Complaint as if fully and separately restated herein.

22. The Parkers acquired title to the Subject Property by Warranty Deed dated August 19, 2006.

23. Federal tax liens arose on the dates of assessment detailed in paragraphs 14 and 18, above, and attached to all of John Parker's property and rights to property, including the Subject Property.

24. Federal tax liens arose on the dates of assessment discussed in paragraph 18, above, and attached to all of Linda Parker's property and rights to property, including the Subject Property.

25. A delegate of the Secretary of the Treasury filed Notices of Federal Tax Liens in Baldwin County, Alabama against John Parker for his unpaid employment and unemployment taxes, detailed in paragraph 14 above, which were recorded on June 24, 2010; November 12, 2010; March 17, 2011; May 3, 2011; November 1, 2012; April 15, 2013; June 4, 2013; July 30, 2013; March 3, 2014; and October 11, 2017.

WHEREFORE, the United States prays that this Court:

A. Enter judgment in favor of the United States and against John Parker for his unpaid federal employment, unemployment, and civil penalty tax liabilities for periods ending December 2003, September 2004, December 2004, June 2006 through June 2007, December 2007 through December 2010, June 2011 through December 2012, and September 2013 in the amount of \$355,022.75, as of October 18, 2019, plus statutory additions and interest as allowed by law;

B. Enter judgment in favor of the United States and against John and Linda Parker, jointly and severally, for their unpaid federal income tax liabilities for the 2006 tax year in the amount of \$15,402.39, as of October 18, 2019, plus statutory additions and interest as allowed by law;

C. Decree that the federal tax liens of the United States attach to all property and property rights of John Parker, including his interest in the Subject Property;

D. Decree that the federal tax liens of the United States attach to all property and property rights of Linda Parker, including her interest in the Subject Property;

E. Foreclose the federal tax liens and direct that the Subject Property be sold in satisfaction thereof according to law, free and clear of liens and claims of the parties herein;

F. Determine the relative priority of the liens and/or claims of the parties to this suit to the Subject Property;

G. Direct that the proceeds of the sale of the Subject Property be distributed in accordance with the parties' respective interests; and

H. Award the United States its costs incurred in connection with this action, along with such other relief as justice requires.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Kari A.R. Powell

KARI A.R. POWELL
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
202-514-6068 (v)
202-514-4963 (f)
Kari.Powell@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Kari Powell, U.S. Department of Justice, Tax Division, P.O. Box 14198
Ben Franklin Station, Washington, D.C. 20044 (202)514-6068

DEFENDANTS

John W. Parker et al.

County of Residence of First Listed Defendant Baldwin
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. 7401, 7403

Brief description of cause:

Reduce federal tax liabilities to judgment and foreclose federal tax liens

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$
370,425.14

CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

11/07/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Kari A.R. Powell

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

UNITED STATES OF AMERICA

Plaintiff(s)

V.

JOHN W. PARKER ET AL.

Defendant(s)

Civil Action No.

To: *(Defendant's name and address)* Linda Parker
6563 Willowbridge Drive
Fairhope, Alabama 36532

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: **Kari Powell**

Kari Powell
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

UNITED STATES OF AMERICA

Plaintiff(s)

V.

JOHN W. PARKER ET AL.

Defendant(s)

Civil Action No.

To: *(Defendant's name and address)* Alabama Department of Revenue
50 N. Ripley Street
Montgomery, Alabama 36104

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: **Kari Powell**

Kari Powell
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

CLERK OF COURT

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: